North Dakota Office of State Tax Commissioner
As Contractor for Standing Rock Sioux Tribe Tax Commissioner
Standing Rock Special Fuels Tax Report

Tax Type 62
Form J01

62

Report for Month _____ , 20 _____

Check if Amended Report ☐

Business Name (as it appears on your license)	FEIN	Suffix
Address	License #	
City, Town or Post Office, State, and Zip Code	Telephone #	

This report is due on or before the 25th of the month
Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck ND 58505-0599

Check box to cancel license ☐
Attach license. Cancelation date _____

	Column A	Column B	Column C	Column D	Column E	Column F	Column G
	CNG	Undyed	Dyed	Other Htg.	Unblended	Other	
	Compressed Natural Gas	Diesel Fuel & Biodiesel/Soy Blended with Diesel Fuel	Diesel Fuel & Biodiesel/Soy Blended with Diesel Fuel	Kerosene Waste Oil	Dyed & Undyed B100 & Soy Oil	Blending Components	Column Totals
	Pro. 224	Pro. 160	Pro. 228	Pro. 072, 142, 091	Pro. 284, 285, 290	Pro. 122	

~~Do not make an entry in a shaded area~~

	A	B	C	D	E	F	
1. Inventory forward = last month's line 11 entries							1. A
2. Gal. mfg., purchased, imported = Schs. 1+2+3							2. B
3. Product transfers (+ or -) within tax type 62							3.
4. Gal. taxable at $.21 per gal. = Schs. 5+5Q							4.
5. Gal. from $.21 per gal. tax-pd. inven. = Sch. 10G							5. E
6. Net gal. taxable at $.21 per gal. = lines 4-5							6. T
7. Not used for Standing Rock							7. D
8. Gal. ND non-taxable = Schs. 6+7							8. H
9. Gal. ND tax-exempt = Schs. 8+10							9. G
10. Book inventory = lines 1+2+3-4-8-9							10.
11. Ending physical inventory							11. I
12. Gains: IF line 10 is less than line 11, enter dif.							12. 5
13. Losses: IF line 10 is greater than line 11, enter dif.							13. L
14. Tax due at $.21 per gal. = $.21 x line 6							14. 2
15. Not used for Standing Rock							15. J
16. Not used for Standing Rock							16. 3
17. Tax subject to allowance = line 14							17.
18. Collection allowance = .01 x line 17 (max. $300.00) . . .							18. 4
19. Not used for Standing Rock							19. Q
20. Not used for Standing Rock	For lines 1 through 16, enter the total of Columns A through F in Column G						20. W
21. Total tax due = lines 17-18							21.
22. Penalty = .05 x line 21 (min. $5.00)	For lines 17 through 26, use Column G only						22. U
23. Interest = .01 per month x line 21							23. V
24. Insp. Fees = total of Col. G (lines 6+9) x .00025							24. Y
25. Tax credits available from prior months or audit							25. K
26. **Total Due = lines 21+22+23+24-25**							26.

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.
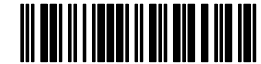
62

_____
Signature of Taxpayer

_____
Title

_____
Date

_____
Signature of Preparer Other Than Taxpayer

_____
Date

Standing Rock Special Fuels Reconciliation of Gains & Losses

(Complete only when reconciling to determine tax due on losses)

Business Name (as it appears on your license)	FEIN	Suffix	Report Period

If reconciliation covers more than a one-month period:
Complete lines 27 through 43

If reconciliation covers current report month only:
Complete lines 36 through 43
For line 36, transfer entries from p. 1, line 12
For line 37, transfer entries from p. 1, line 13
For line 38, loss allowance computation = .005 x p. 1, line 2

Covers Period From _____ Month, Year through _____ Month, Year	Column A CNG Compressed Natural Gas Pro. 224	Column B Undyed Diesel Fuel & Biodiesel/Soy Blended with Diesel Fuel Pro. 160	Column C Dyed Diesel Fuel & Biodiesel/Soy Blended with Diesel Fuel Pro. 228	Column D Other Htg. Kerosene Waste Oil Pro. 072, 142, 091	Column E Unblended Dyed & Undyed B100 & Soy Oil Pro. 284, 285, 290	Column F Other Blending Components Pro. 122	Column G Column Totals	
~~Do not make an entry in a shaded area~~								
27. Physical inven. = transfer entries from p. 1, line 1 (from report for first month in reconciliation period)								27.
28. Gal. mfg., purchased, imported = sum. of p. 1, line 2								28.
29. Product transfers = sum. of p. 1, line 3								29.
30. Gal. of $.21 taxable fuel = sum. of p. 1, line 4								30.
31. Gal. of 2% taxable fuel = sum. of p. 1, line 7								31.
32. Gal. ND non-taxable = sum. of p. 1, line 8								32.
33. Gal. ND tax-exempt = sum. of p. 1, line 9								33.
34. Book inven. = line 27+28+29 -30-31-32-33								34.
35. Physical inven. = transfer entries from p. 1, line 11								35.
36. Gains: IF line 34 is less than line 35, enter dif. . . .								36.
37. Losses: IF line 34 is greater than line 35, enter dif.								37.
38. Loss allowance = .005 x the total of lines 28+29 . . .								38.
39. Documented casualty losses.								39.
40. Taxable excess losses = line 37-38-39								40.
41. **Tax at $.21 per gal. = $.21 x line 40** (enter here and on p. 1, line 19)								41.
42. Value of 2% fuel = avg. price per gal. x line 40 . . .								42.
43. **Tax at 2% excise = .02 x line 42** (enter here and on p. 1, line 20)								43.

SFN 22973
(Revised 06-2005)